

CHAPTER 10. REPORT ON UNVOUCHERED EXPENDITURES

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CHAPTER 10. REPORT ON UNVOUCHERED EXPENDITURES**10.1 PURPOSE.**

- 10.1.1 This chapter provides policy on the requirement to submit a report on Unvouchered Expenditures to the Office of Management and Budget (OMB). Unvouchered expenditures are any expenditure accounted for solely on the approval, authorization, or certificate of an official of NASA.

10.2 POLICY.

- 10.2.1 It is the policy of National Aeronautics and Space Administration (NASA) to submit annually to OMB a list of unvouchered expenditures as required by the OMB Circular No. A-11.

10.3 AUTHORITIES AND REFERENCES.

- 10.3.1 OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget. OMB uses the information to prepare the annual report required by law 31 U.S.C. § 3524 and on accounts containing unvouchered expenditures that are potentially subject to audit by the Comptroller General.
- 10.3.2 31 U.S.C. § 3524. This law states that accounts containing unvouchered expenditures may be subject to audit by the Comptroller General.

10.4 ROLES AND RESPONSIBILITIES.

- 10.4.1 Agency Chief Financial Officer (CFO)/ Deputy Chief Financial Officer (Finance) (DCFO)(F). The NASA Agency CFO/ DCFO(F) shall ensure preparation and submission of the Report on Unvouchered Expenditures to OMB.
- 10.4.2 NASA Headquarters, OCFO, Financial Management Division Director. The Director shall prepare and submit the Financial Report on Unvouchered Expenditures to the CFO.

10.5 REPORT REQUIREMENTS.**10.5.1 Major Components.**

- A. A list of all of the agency's accounts that contain unvouchered expenditures. An unvouchered expenditure is any expenditure accounted for solely on the approval, authorization, or certificate of the President or an official of an executive agency.
- B. An explanation of any additions to or deletions from the accounts listed in the previous year's report.

10.5.2 To Whom the Report Is Submitted.

A. The report is submitted to:

Office of Management and Budget
New Executive Office Building
Resource Management Office
Washington, DC 20503

10.5.3 When the Report is Due.

A. October 1 of each year.